



3015 (02-09-04)

ANNUAL REPORT

OF

Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 228 RIVER AVENUE EAST
P.O. BOX 238
BRUCE, WI 54819

For the Year Ended: DECEMBER 31, 1998

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** 228 RIVER AVENUE EAST

P.O. BOX 238

BRUCE, WI 54819

When was utility organized? 1/1/1907**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: MRS PAMELA SKOWZGIRD**Title:** CLERK-TREASURER**Office Address:**

228 RIVER AVENUE EAST

P.O. BOX 238

BRUCE, WI 54819

Telephone: (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Individual or firm, if other than utility employee, preparing this report:

Name: MR STEPHEN C. OTTO CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:**

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: MR STEPHEN C. OTTO CPA**Title:** FIELD AUDITOR**Office Address:** TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391**Fax Number:** (715) 386 - 0535**E-mail Address:****Date of most recent audit report:** 2/22/1999**Period covered by most recent audit:** 1/1/98-12/31/98

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HARMON**Title:** SUPERINTENDENT**Office Address:**

228 RIVER AVENUE EAST

P.O. BOX 238

BRUCE, WI 54819

Telephone: (715) 868 - 2185**Fax Number:** (715) 868 - 2186**E-mail Address:**

Name of utility commission/committee: Bruce Village Board

Names of members of utility commission/committee:

MRS RITA BENIK, TRUSTEE

MR JON HAMEL, TRUSTEE

MR JOHN KAZMIERKOSKI, TRUSTEE

MR RODNEY KIETH, PRESIDENT

MR RICHARD MATTISON, TRUSTEE

MR MICHAEL MOSER, TRUSTEE

MR FRANK VREELAND, TRUSTEE

Is sewer service rendered by the utility? YES**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** YES**Date of Ordinance:** 5/1/1961**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: NONE

Contact Person:**Title:****Telephone:****Fax Number:****E-mail Address:**

Contract/Agreement beginning-ending dates:**Provide a brief description of the nature of Contract Operations being provided:**

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	135,962	140,335	1
Operating Expenses:			
Operation and Maintenance Expense (401)	64,317	66,809	2
Depreciation Expense (403)	38,287	38,023	3
Amortization Expense (404)	0	0	4
Taxes (408)	13,868	13,612	5
Total Operating Expenses	116,472	118,444	
Net Operating Income	19,490	21,891	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,490	21,891	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	5,340	5,709	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	5,340	5,709	
Total Income	24,830	27,600	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	0	0	12
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	24,830	27,600	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	1,093	1,265	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	9,834	11,383	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	10,927	12,648	
Net Income	13,903	14,952	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	100,551	85,599	19
Balance Transferred from Income (433)	13,903	14,952	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	114,454	100,551	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Amount (b)	
Revenues from Utility Plant Leased to Others (412):		
NONE		1
Total (Acct. 412):	0	
Expenses of Utility Plant Leased to Others (413):		
NONE		2
Total (Acct. 413):	0	
Nonoperating Rental Income (418):		
NONE		3
Total (Acct. 418):	0	
Interest and Dividend Income (419):		
INTEREST ON SPECIAL ASSESSMENTS	1,737	4
INTEREST ON SEWER REPLACEMENT FUND	2,052	5
INTEREST ON OPERATING CASH AND INVESTMENTS	1,551	6
Total (Acct. 419):	5,340	
Miscellaneous Nonoperating Income (421):		
NONE		7
Total (Acct. 421):	0	
Miscellaneous Amortization (425):		
NONE		8
Total (Acct. 425):	0	
Other Income Deductions (426):		
NONE		9
Total (Acct. 426):	0	
Miscellaneous Credits to Surplus (434):		
NONE		10
Total (Acct. 434):	0	
Miscellaneous Debits to Surplus (435):		
NONE		11
Total (Acct. 435)--Debit:	0	
Appropriations of Surplus (436):		
Detail appropriations to (from) account 215		12
Total (Acct. 436)--Debit:	0	
Appropriations of Income to Municipal Funds (439):		
NONE		13
Total (Acct. 439)--Debit:	0	

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0		0		0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0		0		0	2
Payroll	0		0		0	3
Materials	0		0		0	4
Taxes	0		0		0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	69,118	0	66,844	0	135,962	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0		0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	790				790	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0		0		0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0		0		0	6
Revenues subject to Wisconsin Remainder Assessment	68,328	0	66,844	0	135,172	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,507,549	1,491,959	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	598,083	560,708	2
Net Utility Plant	909,466	931,251	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	18,736	20,694	6
Special Funds (125)	83,360	81,308	7
Total Other Property and Investments	102,096	102,002	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	66,661	50,859	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,071	27,758	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,026	4,446	14
Materials and Supplies (150)	793	318	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	97,551	83,381	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	2,247	3,340	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	2,247	3,340	
Total Assets and Other Debits	1,111,360	1,119,974	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	121,780	121,780	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	114,454	100,551	23
Total Proprietary Capital	236,234	222,331	
LONG-TERM DEBT			
Bonds (221)	0		24
Advances from Municipality (223)	146,520	183,150	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	146,520	183,150	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,087	2,653	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	10,966	10,966	31
Interest Accrued (237)	2,142	2,564	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	16,195	16,183	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	0	0	36
Total Deferred Credits	0	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
CONTRIBUTIONS IN AID OF CONSTRUCTION			
Contributions in Aid of Construction (271)	712,411	698,310	38
Total Liabilities and Other Credits	1,111,360	1,119,974	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
Plant Accounts:					
Utility Plant in Service (100)	586,296	905,094	0	0	1
Utility Plant Purchased or Sold (391)					2
Utility Plant in Process of Reclassification (392)					3
Utility Plant Leased to Others (393)					4
Property Held for Future Use (394)		11,159			5
Construction Work in Progress (395)	5,000				6
Utility Plant Acquisition Adjustments (396)					7
Other Utility Plant Adjustments (397)					8
Total Utility Plant	591,296	916,253	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service (110)	141,294	456,789	0	0	9
Total Accumulated Provision	141,294	456,789	0	0	
Net Utility Plant	450,002	459,464	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT

Depreciation Accruals (Credits) during the year:

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year	130,780	429,928			560,708	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	10,739	27,548			38,287	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	687	(687)			0	6
Accruals charged other						7
accounts (specify):						8
NONE					0	9
Salvage	0	0			0	10
Other credits (specify):						11
NONE					0	12
Total credits	11,426	26,861	0	0	38,287	13
Debits during year						14
Book cost of plant retired	912	0			912	15
Cost of removal	0	0			0	16
Other debits (specify):						17
NONE					0	18
Total debits	912	0	0	0	912	19
Balance End of Year	141,294	456,789	0	0	598,083	20
Composite Depreciation Rate?	Yes	Yes				21
If yes, what is the rate?	2.00%	3.00%				22

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
None	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	740	265	2
Sewer utility	53	53	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	793	318	

UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT (ACCTS. 181 AND 251)

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
G. O. Refunding Bonds 7/1/93 -- Sewer	523	#428	1,075	1
G. O. Refunding Bonds 7/1/93 -- Water	570	#428	1,172	2
Total			2,247	
Unamortized premium on debt (251)				
NONE	0	N/A	0	3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	121,780	1
Changes during year (explain):		
NONE		2
Balance end of year	121,780	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	----------------------------------	--	----------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G. O. Refunding Bonds 7/1/93	07/01/1993	10/01/2002	5.60%	146,520	1
Total for Account 223				146,520	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	10,966	1
Accruals:		
Charged water department expense	12,212	2
Charged electric department expense		3
Charged sewer department expense	1,656	4
Other (explain):		
NONE		5
Total Accruals and other credits	13,868	
Taxes paid during year:		
County, state and local taxes	10,966	6
Social Security taxes	2,724	7
PSC Remainder Assessment	178	8
Other (explain):		
NONE		9
Total payments and other debits	13,868	
Balance end of year	10,966	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
G. O. Refunding Bonds 7/1/93--Water	1,337	5,128	5,348	1,117	2
G. O. Refunding Bonds 7/1/93--Sewer	1,227	4,706	4,908	1,025	3
Subtotal	2,564	9,834	10,256	2,142	
Other long-Term Debt (224)					
None	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	2,564	9,834	10,256	2,142	

CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)

Particulars (a)	Water (b)	Electric		Sewer (e)	Gas (f)	Total (g)	
		Distribution (c)	Other (d)				
Balance First of Year	248,731	0	0	449,579	0	698,310	1
Add credits during year:							
For Services	2,471			659		3,130	2
For Mains	5,381			3,431		8,812	3
Other (specify):							
HYDRANTS	2,159					2,159	4
Deduct charges (specify):							
NONE						0	5
Balance End of Year	258,742	0	0	453,669	0	712,411	
Amount of federal and state grants in aid received for utility construction included in End of Year totals	0			331,097		331,097	6

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE-WATER	10,740	2
SPECIAL ASSESSMENTS RECEIVABLE-SEWER	7,996	3
Total (Acct. 124):	18,736	
Special Funds (125):		
TREATMENT PLANT REPLACEMENT FUND	83,360	4
Total (Acct. 125):	83,360	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,544	6
Electric		7
Sewer (Regulated)	15,527	8
Other (specify):		
NONE		9
Total (Acct. 142):	26,071	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
1998 TAX ROLL ITEMS--WATER	2,086	13
1998 TAX ROLL ITEMS--SEWER	1,940	14
Total (Acct. 145):	4,026	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	17
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	18
Total (Acct. 233):	0
Other Deferred Credits (253):	
NONE	19
Total (Acct. 253):	0

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include property held for future use or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service	580,545	0	903,049	0	1,483,594	1
Materials and Supplies	502	0	53	0	555	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation	136,037	0	443,358	0	579,395	4
Customer Advances for Construction	0		0		0	5
Contributions in Aid of Construction	253,736	0	451,624	0	705,360	6
Other (specify):						
NONE					0	7
Average Net Rate Base	191,274	0	8,120	0	199,394	
Net Operating Income	18,256	0	1,234	0	19,490	8
Net Operating Income as a percent of Average Net Rate Base	9.54%	N/A	15.20%	N/A	9.77%	

RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

Description (a)	Amount (b)	
Average Proprietary Capital		
Capital Paid in by Municipality	121,780	1
Appropriated Earned Surplus	0	2
Unappropriated Earned Surplus	107,502	3
Other (Specify):		
NONE		4
Total Average Proprietary Capital	229,282	
Net Income		
Net Income	13,903	5
Percent Return on Proprietary Capital	6.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

The water department extended 200' of 4" DI main added one hydrant and two 1" services in order to provide service to an apartment complex. Also related to this project, the sewer department added 250' of 6" main and two 4" laterals.

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

Tracey & Thole, s.c., C.P.A.'s
502 Second Street
Hudson, Wisconsin 54016

ACCOUNTANT'S COMPILATION REPORT

February 22, 1999

To The Village Board
Village of Bruce
Bruce Wisconsin

We have compiled the Municipal Utility Annual Report of the Village of Bruce Joint Water and Sewer Utility for the year ended December 31, 1998 in accordance with standards established by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission information that is the representation of management. We have not audited or reviewed the Municipal Utility Annual Report and, accordingly, do not express an opinion or any other form of assurance on this report. This financial statement was compiled by us from financial statements for the same period which were previously audited as indicated in our report dated February 22, 1999. Non financial statistical information was prepared by management.

The aforementioned report was compiled in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

TRACEY & THOLE, S.C., C.P.A.'S

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

June 8, 1999

Mrs. Pamela Skowzgird, Clerk Treasurer
Bruce Municipal Water & Sewer Utility
228 River Avenue East
P.O. Box 238
Bruce, WI 54819-0238

1998 Analytical Review DWCCA-810-PJL

Dear Mrs. Skowzgird:

The Public Service Commission (PSC) is in the process of completing an analytical review of your utility's 1998 annual report. The purposes of an analytical review are to detect possible reporting or accounting related errors and to identify significant fluctuations from established trends in reported data not sufficiently explained in the annual report. It is our hope that our review will supply information that will enable us to better provide guidance to your utility regarding proper utility accounting and the preparation of future annual reports. In order to complete this review, we request the following information:

1. During our review we noted that in the footnotes for the sewer section you explain that sewer main and service additions were financed by customer contributions. However, there are no sewer main or sewer service dollars or units reported as added during the year on pages S-7, S-9 and S-10. There are also no contributions for sewer mains or services reported in Account 271. Please explain.
2. In the future, please be sure to explain all expense variations as instructed in the headnotes at the top of the Sewer Operation & Maintenance Expenses schedule on page S-5.
3. Wisconsin Administrative Code § PSC 185.76 requires periodic testing of customer meters to ensure their accuracy. In reviewing the annual reports we determined that not all of your water meters have been tested at the appropriate frequency. If these meters become inaccurate, considerable revenues are lost. During 1999 we advise your utility to test its meters in compliance with PSC 185.76. If you have questions, please contact Bruce Schmidt at (608) 266-5726.

We appreciate your cooperation in providing the above information. These recommendations are intended to provide accounting assistance and should not be construed as criticisms of utility respond within 30 days of this letter. If we have no questions regarding your response, you can consider the review closed.

Sincerely,

Peter J. Leege

FINANCIAL SECTION FOOTNOTES

Financial Specialist
Division of Water, Compliance, and Consumer Affairs

PJL:tlk:w:\compl\1998 analytical review letters\june 8 1999 rev letters L
1.doc

Per 6/17 response, no sewer services were added in 1998. They will test
meters in 1999. PJL

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sales of Water		
Sales of Water (460-467)	67,575	1
Total Sales of Water	67,575	
Other Operating Revenues		
Forfeited Discounts (470)	232	2
Other Water Revenues (474)	1,311	3
Amortization of Construction Grants (475)	0	4
Total Other Operating Revenues	1,543	
Total Operating Revenues	69,118	
Operation and Maintenance Expenses		
Plant Operation and Maintenance Expenses (600-660)	16,883	5
General Operating Expenses (680-690)	11,028	6
Total Operation and Maintenance Expenses	27,911	
Other Operating Expenses		
Depreciation Expense (403)	10,739	7
Amortization Expense (404)	0	8
Taxes (408)	12,212	9
Total Other Operating Expenses	22,951	
Total Operating Expenses	50,862	
NET OPERATING INCOME	18,256	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Bulk sales should be account 460.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	3	108	234	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	3	108	234	
Metered Sales to General Customers (461)				
Residential	264	10,010	29,855	4
Commercial	39	3,275	8,652	5
Industrial				6
Total Metered Sales to General Customers (461)	303	13,285	38,507	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		22,668	8
Other Sales to Public Authorities (464)	15	2,689	6,166	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	322	16,082	67,575	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------------	--	--	-------------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1)	22,668	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	22,668	
Forfeited Discounts (470):		
Customer late payment charges	232	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	232	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	790	7
Other (specify):		
OTHER MISCELLANEOUS REVENUES	521	8
Total Other Water Revenues (474)	1,311	
Amortization of Construction Grants (475):		
NONE		9
Total Amortization of Construction Grants (475)	0	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
PLANT OPERATION AND MAINTENANCE EXPENSES		
Salaries and Wages (600)	12,782	1
Purchased Water (610)	0	2
Fuel or Power Purchased for Pumping (620)	2,650	3
Chemicals (630)	0	4
Supplies and Expenses (640)	751	5
Repairs of Water Plant (650)	0	6
Transportation Expenses (660)	700	7
Total Plant Operation and Maintenance Expenses	16,883	
GENERAL OPERATING EXPENSES		
Administrative and General Salaries (680)	4,492	8
Office Supplies and Expenses (681)	718	9
Outside Services Employed (682)	2,355	10
Insurance Expense (684)	769	11
Employees Pensions and Benefits (686)	2,331	12
Regulatory Commission Expenses (688)	0	13
Miscellaneous General Expenses (689)	363	14
Uncollectible Accounts (690)		15
Total General Operating Expenses	11,028	
Total Operation and Maintenance Expenses	27,911	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Property Tax Equivalent		10,966	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	165	2
Net property tax equivalent		10,801	
Social Security	DIRECT BASED ON PAYRO;LL	1,322	3
PSC Remainder Assessment	BASED ON REVENUES	89	4
Other (specify): NONE			5
Total tax expense		12,212	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service, property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.069(1)(c). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197873				3
County tax rate	mills		6.651664				4
Local tax rate	mills		1.627514				5
School tax rate	mills		10.951885				6
Voc. school tax rate	mills		1.481873				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.910809				10
Less: state credit	mills		1.998080				11
Net tax rate	mills		18.912729				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.627514				14
Combined School Tax Rate	mills		12.433758				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.061272				17
Total Tax Rate	mills		20.910809				18
Ratio of Local and School Tax to Total	dec.		0.672440				19
Total tax net of state credit	mills		18.912729				20
Net Local and School Tax Rate	mills		12.717682				21
Utility Plant, Jan. 1	\$	579,795	579,795				22
Materials & Supplies	\$	265	265				23
Subtotal	\$	580,060	580,060				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	580,060	580,060				26
Assessment Ratio	dec.		1.009594				27
Assessed Value	\$	585,625	585,625				28
Net Local & School Rate	mills		12.717682				29
Tax Equiv. Computed for Current Year	\$	7,448	7,448				30
Tax Equivalent per 1994 PSC Report	\$	10,966					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	10,966					34

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,162		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	63,960		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	73,122	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	45,555		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	533		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,396		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	80,484	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	788		23
Total Water Treatment Plant	788	0	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			9,162	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			63,960	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	73,122	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			45,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			533	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,396	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	80,484	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			788	23
Total Water Treatment Plant	0	0	788	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			100	24
Structures and Improvements (341)			0	25

WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)	20,091		26
Transmission and Distribution Mains (343)	251,345	5,381	27
Fire Mains (344)	0		28
Services (345)	65,629	2,471	29
Meters (346)	25,657	879	30
Hydrants (348)	52,897	3,682	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	415,719	12,413	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,397		36
Transportation Equipment (373)	691		37
Other General Equipment (379)	2,594		38
Other Tangible Property (390)	0		39
Total General Plant	4,682	0	
Total utility plant in service directly assignable	574,795	12,413	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	574,795	12,413	

WATER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Distribution Reservoirs and Standpipes (342)			20,091 26
Transmission and Distribution Mains (343)			256,726 27
Fire Mains (344)			0 28
Services (345)			68,100 29
Meters (346)	360		26,176 30
Hydrants (348)	552		56,027 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	912	0	427,220
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,397 36
Transportation Equipment (373)			691 37
Other General Equipment (379)			2,594 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	4,682
Total utility plant in service directly assignable	912	0	586,296
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	912	0	586,296

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,555	1,555	1
February			1,451	1,451	2
March			1,651	1,651	3
April			1,636	1,636	4
May			1,876	1,876	5
June			1,690	1,690	6
July			1,908	1,908	7
August			1,708	1,708	8
September			1,401	1,401	9
October			1,690	1,690	10
November			1,695	1,695	11
December			1,738	1,738	12
Total for year	0	0	19,999	19,999	
Less: Measured or estimated water used in main flushing and water treatment during year				300	13
Less: Other utility use				0	14
Other utility use explanation: NOT APPLICABLE					15
Water pumped into distribution system				19,699	16
Less: Water sold				16,082	17
Losses and unaccounted for				3,617	18
Percent unaccounted for to the nearest whole percent (%)				18%	19
If more than 25%, indicate causes and state what action has been taken to reduce water loss: NOT APPLICABLE					20
Maximum gallons pumped by all methods in any one day during reporting year				70,000	21
Date of maximum: 4/11/1998					22
Cause of maximum: FIRE					23
Minimum gallons pumped by all methods in any one day during reporting year				39,000	24
Date of minimum: 9/5/1998					25
Total KWH used for pumping for the year				37,472	26
If water is purchased: Vendor Name: Not Applicable					27
Point of Delivery: Not Applicable					28

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
222 RIVER AVENUE EAST	#1	72	8	40,883	Yes	1
635 1/2 BLACKBURN STREET NOR	#3	70	12	13,909	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

1

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3		1
Location	222 RIVER AVENUE EAST_LACKBURN STREET NORTH			2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	BYRON JACKSON	BOWLER		5
Year Installed	1984	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	175	178		8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	GENERAL ELECTRIC		9
Year Installed	1933	1983		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	10	10		12

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25

RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES			2
OR ELEVATED TANKS			3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4
Year constructed	1936		5
Primary material (earthen, steel, concrete, other)	STEEL		6
Elevation difference in feet (See Headnote 3.)	125		7
Total capacity in gallons	65,000		8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)			10
Points of application (wellhouse, central facilities, booster station, other)			11
Filters, type (gravity, pressure, other, none)			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			13
Is a corrosion control chemical used (yes, no)?			14
Is water fluoridated (yes, no)?			15

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
M	D	1.000	225	0	0	0	225
M	D	2.000	2,833	0	0	0	2,833
M	D	4.000	8,009	200	0	0	8,209
M	D	6.000	2,672	0	0	0	2,672
P	D	6.000	402	0	0	0	402
M	D	8.000	2,300	0	0	0	2,300
P	D	8.000	9,489	0	0	0	9,489
Total Within Municipality			25,930	200	0	0	26,130
Total Utility			25,930	200	0	0	26,130

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	179	0	0	0	179		1
M	1.000	135	2	0	0	137	7	2
M	1.500	2	0	0	0	2		3
M	2.000	3	1	0	0	4		4
M	3.000	1	0	0	0	1		5
M	4.000	2	0	0	0	2		6
M	6.000	1	0	0	0	1		7
Total Utility		323	3	0	0	326	7	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	289	12	12	0	289	40	1
0.750	19	0	0	0	19	0	2
1.000	9	1	0	0	10	0	3
1.250	2	0	0	0	2	0	4
1.500	2	0	0	0	2	0	5
2.000	2	0	0	0	2	0	6
3.000	3	0	0	0	3	0	7
6.000	1	0	0	0	1	0	8
Total:	327	13	12	0	328	40	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	252	25	0	6	0	6	289	1
0.750	11	8	0	0	0	0	19	2
1.000	0	4	0	4	0	2	10	3
1.250	1	0	0	1	0	0	2	4
1.500	0	2	0	0	0	0	2	5
2.000	0	1	0	1	0	0	2	6
3.000	0	0	0	3	0	0	3	7
6.000	0	1	0		0	0	1	8
Total:	264	41	0	15	0	8	328	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	48	2	1		49	2
Total Fire Hydrants	48	2	1	0	49	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year

Number of hydrants operated during year:	49
Number of distribution system valves end of year:	65
Number of distribution valves operated during year:	37

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-15)

The watermain that was added to the system was financed at actual cost by the benefiting customer.

Water Services (Page W-16)

The water services that were added to the system were financed by the benefiting customers at actual cost.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	Amounts (b)	
Operating Revenues		
Sewage Operating Revenues		
Sewage Operating Revenues (621-626)	61,352	1
Total Sewage Operating Revenues	61,352	
Other Operating Revenues		
Forfeited Discounts (631)	342	2
Servicing of Customers Laterals (632)	150	3
Sale of Fertilizer (633)	0	4
Rent from Sewerage Properties (634)	0	5
Miscellaneous Operating Revenues (635)	5,000	6
Amortization of Construction Grants (636)	0	7
Total Other Operating Revenues	5,492	
Total Operating Revenues	66,844	
Operation and Maintenance Expenses		
Operation Expenses (820-829)	23,883	8
Maintenance Expenses (831-834)	119	9
Customer Accounting & Collection Expenses (840-843)	3,266	10
Administrative and General Expenses (850-857)	9,138	11
Total Operation and Maintenance Expenses	36,406	
Other Operating Expenses		
Depreciation Expense (403)	27,548	12
Amortization Expense (404)	0	13
Taxes (408)	1,656	14
Total Other Operating Expenses	29,204	
Total Operating Expenses	65,610	
NET OPERATING INCOME	1,234	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	4	216	746	1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	4	216	746	
Measured Service to General Customers (622)				
Residential Revenues	250	9,344	41,305	5
Commercial Revenues	38	3,239	11,627	6
Industrial Revenues				7
Revenues from Public Authorities	14	2,689	7,674	8
Total Measured Service to General Customers (622)	302	15,272	60,606	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	306	15,488	61,352	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	342	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	342	
Servicing of Customers Laterals (632):		
RODDING CUSTOMER LATERALS	150	3
Total Servicing of Customers Laterals (632)	150	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
HEALTH BENEFIT GRANT FROM GENERAL VILLAGE	5,000	6
Total Miscellaneous Operating Revenues (635)	5,000	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
OPERATION EXPENSES		
Supervision and Labor (820)	13,380	1
Power and Fuel for Pumping (821)	6,398	2
Power and Fuel for Aeration Equipment (822)	0	3
Chlorine (823)	0	4
Phosphorous Removal Chemicals (824)	0	5
Sludge Conditioning Chemicals (825)	0	6
Other Chemicals for Sewage Treatment (826)	0	7
Other Operating Supplies and Expenses (827)	3,605	8
Transportation Expenses (828)	500	9
Rents (829)		10
Total Operation Expenses	23,883	
MAINTENANCE EXPENSES		
Maintenance of Sewage Collection System (831)		11
Maintenance of Collection System Pumping Equipment (832)	34	12
Maintenance of Treatment and Disposal Plant Equipment (833)	35	13
Maintenance of General Plant Structures and Equipment (834)	50	14
Total Maintenance Expenses	119	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES		
Billing, Collecting and Accounting (840)	1,999	15
Flat Rate Inspections (841)		16
Meter Reading (842)	1,267	17
Uncollectible Accounts (843)		18
Total Customer Accounting & Collection Expenses	3,266	
ADMINISTRATIVE AND GENERAL EXPENSES		
Administrative and General Salaries (850)	1,677	19
Office Supplies and Expenses (851)	786	20
Outside Services Employed (852)	2,355	21
Insurance Expense (853)	656	22
Employees Pensions and Benefits (854)	2,874	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	Amount (b)	
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	0	24
Miscellaneous General Expenses (856)	790	25
Rents (857)	0	26
Total Administrative and General Expenses	9,138	
Total Operation and Maintenance Expenses	36,406	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.
--

Description of Tax (a)	Method Used to Allocate Between Departments (b)	Amount (c)	
Social Security	DIRECT BASED ON PAYROLL	1,402	1
Local and School Tax Equivalent on Meters Charged by Water Department		165	2
PSC Remainder Assessment	BASED ON REVENUES	89	3
Other (specify): NONE	NONE		4
Total tax expense		1,656	

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	7,687		4
Structures and Improvements (311)	50,472		5
Service Connections, Traps, and Accessories (312)	17,432	659	6
Collecting Mains and Accessories (313)	186,080	3,430	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	13,874		9
Other Collecting System Equipment (316)	0		10
Total Collection System	275,545	4,089	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	59,058		13
Electric Pumping Equipment (323)	51,495		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	110,553	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	76,162		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	170,278		20
Secondary Treatment Equipment (334)	146,846		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	1,100		24
Plant Site Piping (338)	65,198		25
Flow Metering and Monitoring Equipment (339)	2,604		26
Outfall Sewer Pipes (340)	925		27

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			7,687	4
Structures and Improvements (311)			50,472	5
Service Connections, Traps, and Accessories (312)			18,091	6
Collecting Mains and Accessories (313)			189,510	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			13,874	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	279,634	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			59,058	13
Electric Pumping Equipment (323)			51,495	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	110,553	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			76,162	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			170,278	20
Secondary Treatment Equipment (334)			146,846	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			1,100	24
Plant Site Piping (338)			65,198	25
Flow Metering and Monitoring Equipment (339)			2,604	26
Outfall Sewer Pipes (340)			925	27

SEWER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000 not supported by statistical schedules.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Other Treatment and Disposal Plant Equipment (341)	28,388		28
Total Treatment and Disposal Plant	491,501	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	1,398		32
Transportation Equipment (373)	691		33
Other General Equipment (379)	21,317		34
Other Tangible Property (390)	0		35
Total General Plant	23,406	0	
Total utility plant in service directly assignable	901,005	4,089	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	901,005	4,089	

SEWER UTILITY PLANT IN SERVICE (cont.)

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TREATMENT AND DISPOSAL PLANT				
Other Treatment and Disposal Plant Equipment (341)			28,388	28
Total Treatment and Disposal Plant	0	0	491,501	
GENERAL PLANT				
Land and Land Rights (370)			0	29
Structures and Improvements (371)			0	30
Office Furniture and Equipment (372)			0	31
Computer Equipment (372.1)			1,398	32
Transportation Equipment (373)			691	33
Other General Equipment (379)			21,317	34
Other Tangible Property (390)			0	35
Total General Plant	0	0	23,406	
Total utility plant in service directly assignable	0	0	905,094	
Common Utility Plant Allocated to Sewer Department			0	36
Total utility plant in service	0	0	905,094	

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	309	2	0	0	311	0	1
Total Utility		309	2	0	0	311	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	258	0	0	0	258	1
6.000	7,954	250	0	0	8,204	2
8.000	20,801	0	0	0	20,801	3
10.000	940	0	0	0	940	4
12.000	1,010	0	0	0	1,010	5
Total Utility	30,963	250	0	0	31,213	

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page S-09)

Sewer services added to the system were financed by customer contributions by the benefiting customer based on actual cost.

Sewer Mains (Page S-10)

Sewer mains added to the system were financed by customer contributions from the benefiting customer based on actual cost.
